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The Statistics of Civil Justice in Bengal, in which the Government is a party. By COLONEL SYKES, Vice-President of the Royal Society.

[Read before the Statistical Section of the British Association at Swansea, 11th August, 1848.]

THE Englishman at home, whose rights are fenced and guarded by so many barriers against the inroad of arbitrary power,—irremovable judges,—democratic institutions,—and popular opinion, will doubtfully ask what chance a poor native farmer, or penniless suitor would have of success in a contest with the Government of India? A Government that is based upon its military power, with all its officers for the administration of civil justice, from those of the highest Court of Appeal down to the District Moonsiffs, removable at pleasure, and without juries, as a counterpoise to its influence. To answer such a question, and a very important question it is, is the object of the present paper, and the statistical facts must testify for themselves whether the question be satisfactorily answered or otherwise.

The Government allows itself to be sued in its own courts—courts established by itself, and capable of being abolished at its own pleasure. It allows appeals against itself from court to court, and finally to the Privy Council in England; and itself, in a similar manner, appeals against the decisions of its own judges. It provides even, that suitors, *in formâ pauperis*, may litigate their rights against itself and others; and its own Superintendent and Remembrancer of Legal Affairs for Bengal, in his Annual Report to Government for 1845-6, not only recommends the remission of sums debited against paupers, but thinks that Government ought to forego even the stamp duty on all pauper suits, excepting those:—

1st. In which the pauper is successful.

2nd. In which Government is a party.

3rd. In which the judge certifies that the suit is, in his opinion, fraudulent or vexatious. He would, in fact, levy stamp duty from paupers solely as a punishment, and would not look upon it as a source of revenue.

His reasons are these. Previous to the admission of a pauper suit the judge is required by law to ascertain not only that the plaintiff is really a pauper, but that he has apparently good grounds for the

institution of his suit. This is a duty which the judges for their own sakes are not likely to perform negligently. It may, therefore, safely be assumed that, in the great majority of suits, the pauper who is unsuccessful, is unfortunate, not culpable. In case he has made a mistake, he is sufficiently punished by having to pay the costs of the opposite party. In such suits the exaction of a stamp tax by Government appears to the superintendent to be contrary to the spirit of the law—and Government cannot, he thinks, but suffer in the affections of their subjects when they see numbers of poor people every year reduced to destitution—their houses unroofed, and their furniture sold for no other offence than that of having an ignorant vakeel or witnesses accessible to corruption.

Of the extent of these suits an idea may be formed by the facts that, on the 1st May, 1846, the unrealized balances upon the total value of stamped paper due to Government in pauper suits, was 344,626 rupees on 1,960 suits, and on the 1st May, 1847, the amount was 304,564 rupees, independently of the outstanding balances in Patna and Behar, from which places returns had not been received.

The very great extent of litigation to which the Government is subjected rendered the appointment of an officer specifically to superintend the Government legal matters in Bengal absolutely necessary. Accordingly, there is an officer with the designation of Superintendent and Remembrancer of Legal Affairs, who makes an annual report to Government of all civil suits in which its interests are concerned. From the annual reports for the years 1845-6 and 1846-7, the whole of the following facts are selected. The remembrancer not only watches over the Government interests, but is the Government adviser; and upon his recommendation suits are either appealed, or abandoned, or allowed to take their course and consequences. In his office, also, elaborate registries are prepared by the superintendent's head assistant, of all cases pending, instituted, and decided during the year. Besides the usual particulars relative to dates, parties, value of suit, &c., these registries give the subject of the plaint, defence, and decision in all cases.

When the superintendent took charge of his office, some of the commissioners of revenue were in the habit of forwarding for revision only those cases which they deemed of importance, and appeals were constantly instituted by the local officers without reference to him. The Board of Revenue have now, however, on his representation, directed that no suit shall be instituted or defended, and no appeal preferred, without the concurrence of the remembrancer. If the commissioner and remembrancer coincide in opinion, the plaint or plea is to be filed without further delay. In the event of any difference of opinion, a reference is to be made by the remembrancer to the Board.

It further appears necessary to vest him with authority to act on his own responsibility, in cases where the limited period allowed for appeal does not admit of this reference, a report being, in all such instances, forwarded simultaneously to the Board.

But the practice of his office does not appear to be yet quite settled, for the Board of Customs, Salt, and Opium, although it has issued instructions to its subordinates to forward the plaints and pleas

which they propose filing, to the remembrancer for revision; yet appeals are still instituted in some of the departments under the Board without any such formality. The remembrancer considers it absolutely necessary for the protection of the Government interests, that no local officer of any department should be allowed to originate or to defend suits, whether original or appeal, without previous consultation with the remembrancer, as officers in immediate charge of departments take, not unfrequently, a personal interest in suits against their subordinates or themselves, which induces them to defend cases which are untenable, and to press claims which had better be abandoned.

There is also a diversity in the plans adopted by the subordinate officers, both in the revenue and other departments, of reporting the cases which they transmit. The best method, the remembrancer says, is that pursued by the great majority of collectors. An abstract in English of the plaint filed against Government, and of the proposed reply is given in parallel columns, and the collector, in the letter which accompanies these abstracts, makes such further remarks, in elucidation or support of his views, as he may think proper. This letter is accompanied by a copy of the plaint to which Government is called upon to reply (supposing the case to be one in which Government appears as defendant), a draft of the proposed pleading, and all papers (either in original or copies, as may be most convenient,) which have any connection with the case. The superintendent suggests that all officers, whose duty it is to forward plaints and pleadings, either direct or through other authorities, should be enjoined to conform to this mode of procedure.

There is another point also which is still unsettled, and on which the superintendent solicits instructions. He is not aware whether he is to consider himself the channel of communication between the Company's law officers in the Supreme Court and the Mofussil authorities or not.

In his reports to Government, he pointed out the inconvenience which might arise from the absence of all information on the progress of cases pending before the Privy Council, and suggested that the Company's solicitor in England should be instructed to acquaint Government, from time to time, with his proceedings, and to give Government the opinion of the Company's counsel as to the probable result of the suit.

To insure the Government's suit being ably defended or prosecuted in the different local courts, the superintendent has to communicate with the Government pleaders, a list of twenty-nine of whom are given; and the whole are natives, Hindoo or Mohammedan, there not being a single European amongst them. Their duty should be to prepare the draft (of the plaint or plea) from materials supplied by the collector, the latter being responsible for the facts, and the pleader for the law and style; but some collectors supply the drafts entire. The superintendent experiences some inconvenience at present, in being under the necessity of applying to the several Boards for warrants to enable the Government pleaders to appear in each particular case; and he suggests that a general authority be conceded to him to issue the warrants himself.

Each pleader has a government salary of 25 rupees per mensem (I fear Government would look in vain to get a lawyer's tongue equally cheap in England), and certain fees, which do not produce a great compensation. A return from the Patna bar for the years 1843, 1844, and 1845, gives an average of about 2,387 rupees annually to the pleader. The superintendent observes: "This is not a scale of remuneration which holds out any inducement to men of superior attainments; but it must be remembered that the selection of a vakeel as Government pleader by the judge and the commissioner, stamps him as the ablest man at the bar of his court, and almost invariably ensures him an excellent private practice.

Years.	Amount of Fees due in each year.			Amount drawn by the Pleader.			Balance due.		
	Co's Rs.	A.	P.	Co's Rs.	A.	P.	Co's Rs.	A.	P.
1843.....	1,259	12	0	627	14	8	631	13	4
1844.....	4,817	0	11	2,923	9	4	1,893	7	7
1845.....	1,087	0	11	757	7	4	329	9	7
Total.....	7,163	13	10	4,308	15	4	2,854	14	6

The Government pleaders were supplied by Government with "Marshman's Civil Guide," and subsequently with a copy of the "Revenue Guide," in Bengalee and Oordoo. The superintendent speaks favourably of the ability of the pleaders, and of Baboo Prosoonocoomar Tagore, the Government Vakeel of the Sudder Court, he cannot speak too highly; he says, "I have been much indebted, on many occasions, to his profound knowledge of the Hindoo law, and his thorough acquaintance with judicial precedents. He is a most zealous and able officer."

Such being the machinery for looking after Government legal affairs, their extent and character remain to be shown. The suits are divided into two great classes; those in which the Government is the defendant, or the subject the appellant; and those in which the subject is the defendant, or the Government the appellant. The suits must all be upon stamped paper, and are cognizable by all the courts down to the Moonsiffs, according to the amount at stake, with power of appeal, as described by me in papers upon the "Administration of Civil and Criminal Justice in India," published in the *Journal of the Statistical Society of London*. The suits against the Government may be classified as follows:—

I. Suits to establish some substantial Right.

1. Suits to hold land rent free, or at fixed assessments.
2. Suits for land, or the rent of land, arising out of settlement proceedings.
3. Suits to establish a title to engage for lands under settlement.
4. Suits to establish a title to vacant possessions and properties claimed by or escheated to Government.
5. Suits for reinstatement to office, from which claimants have been dismissed by local agents or other authorities.

6. Suits for the recovery of pensions.
7. Suits for the recovery of sums unjustly realized, rents unduly levied, receipts for rent, and generally from unjust demands.
8. Suits for the recovery of costs, for surplus collections, after an adjustment of accounts; for value of property, and for purchase money.
9. Suits to obtain possession of land, estates, or other property, or for the recovery of rents, or common bond debts.

II. *The next class of cases is that to obtain Redress for Official Acts.*

1. The first of this class and the tenth in a general list, is suits for the reversal of revenue sales on the plea of informality, non liability, &c.
2. Suits relating to the reversal of sales in execution of decrees, on the plea of informality.
3. Suits for the reversal of sales of property pledged as security, on the plea that the property was not liable, &c.
4. Suits to stay revenue sales, or sales in execution of decrees, or sales of property, or sales of property pledged as security.
5. Suits of third parties for land attached or sold by Government, as belonging to others.
6. Suits against magistrates, for acts in their official capacity; but properly the civil courts have no authority over magistrates, and the aggrieved party has his redress only in the sessions courts.
7. Suits to contest orders reversing sales, or awarding fines.
8. And finally, suits for damages done by revenue or other officers.

The above comprise the cases in which the Government has to defend itself against its subjects; and it is sufficiently manifest that the lieges, not less in the variety than in the number of their complaints, are ready litigants, and throw themselves with sufficient confidence upon the impartiality of the courts. Cases illustrative of some of the complaints will be given subsequently.

We come now to cases in which the Government is plaintiff; the first of these are:—

1. Suits to establish a title to assess, or to levy an enhanced assessment.
2. Suits for the recovery of sums misappropriated, from defaulters or their securities.
3. Suits for refund of money paid to parties not entitled to it.
4. Suits for the recovery of sums, from parties or their sureties, for non-fulfilment of contract.
5. Suits for the possession of land, or for rent of land, or for the recovery of debts.
6. Suits to impose fines for infraction of the Salt laws, &c.

Under all these heads the total number of suits pending on the 1st May, 1845, was 541, of which 461 were original suits, and 80 were appeals. There were instituted, during the year 1846, 615 cases, 461 in Courts of first instance, and 154 in the Appeal Courts. The total number of original suits pending and instituted during the year was 922. Of these 384 were decided in favour of, and 81 against Government, 457 were still pending on the 1st May, 1846. The total

number of appeal cases was 234, of which 86 were decided in favour of, and 26 against Government; 122 were pending at the close of the official year. Government obtained on the whole 470 favourable decisions. 107 were adverse, and 579 cases remained undecided. In 20 instances Government was unsuccessful, both in the Court of first instance, and in the Appeal Court.

On the 1st March, 1846, the total number of suits pending was 553, of which 451 were original suits, and 102 were appeals. During the year under review, there have been instituted 502 cases—424 in courts of first instance, and 78 in the Appeal Courts. The total number of original suits pending and instituted during the year is, therefore, 875, of these 280 have been decided in favour of, and 70 against Government, leaving 350 pending on the 1st May, 1847. The total number of appeal cases pending and instituted during the year is 180, of which 55 were decided in favour of, and 13 against Government, 112 being still pending at the close of the year. The total number of favourable decisions in original and appeal suits is 335, of unfavourable 83; 646 cases remain undecided. In 9 of the suits noticed as having terminated unfavourably, Government were unsuccessful both in the Court of first instance and in the Appellate Court. During the year under review, the Government officers disbursed, on account of law expenses, Company's rupees 51,771-6-0. They realized under decrees of court, Company's rupees 1,21,241-15-3.

The several tables will be appended to this paper; but, for the right understanding of the complaints and pleas, both where the subject and the Government respectively stand in the position of plaintiff or defendant, mention of a few cases in detail seem desirable.

In the case of settlement proceedings, or for rent for lands resumed, a doubt had been expressed whether the aggrieved parties could go to a civil court from the Resumption Court, the remembrancer says, the clashing of the decisions of the Special Commissioner and the Civil Court can form no ground for excluding from the Civil Court parties who may consider themselves aggrieved by any act performed by the collector in the execution of a resumption decree. The following case originated before the promulgation of Regulation III. of 1828, but, supposing the judge's decision to be correct, it will afford some idea of the injustice which might occasionally result if parties dissatisfied with a collector's interpretation of the resumption officer's decision, were denied access to the courts of justice.

The village of Ramtoonoonuggur was resumed in 1822. The collector took possession of certain lands, which he understood to be those indicated in the decree. The owners of Damoodurpore, who claimed these lands, petitioned the Board, and were, in 1824, referred to a civil suit for the establishment of their rights. The Sudder Ameen decreed in favour of the plaintiff. Government appealed the case, and the judge decided against the Government.

The question for the decision of the court was, whether a specified parcel of land belonged to the resumed estate of Ramtoonoonuggur or to the settled estate of Damoodurpore. The resumption decree was silent as to the boundaries of the resumed estate, and the judge was of opinion, from the evidence of the Surveyor of the Soonderbuns and Captain Prinsep's map, that the lands of Ramtoonoonuggur had been

washed away by the river, and that the 397 Beegahs occupied by Government were, in fact, a portion of Damoodurpore. The papers had been forwarded to the Superintendent of Survey in the 24 Pergunnahs, with a request, that he would, after surveying the Mehals of Damoodurpore and Ramtoonoonuggur, report whether the judgment of the Civil Court was correct or not. Should it prove to be so, it would be satisfactory to know that Government had been saved from the commission of an act of injustice. Should it be otherwise, Government could have no difficulty in obtaining a review of judgment.

Similar cases are of the greatest importance to thousands of landholders in India who claim to be free from the land tax—and if the liberal opinions of the remembrancer, and his patient investigations, be of general application, justice can seldom fail to be done.

In the suits against Government for escheats, from failure of heirs or other causes, which are of such common occurrence, that, in the late Peshwa's territories in the Deccan, within 20 years, lapses to the amount of more than 20 lacs (200,000*l.*) per annum, fell to the Bombay Government; the remembrancer, in his report for 1845-6, gives a case involving the right of adoption, on which decision is given against Government, by the Zillah Court, to the annual value of 48,666 rupees. The plaintiff, Kernal Moye Chowdrin, was a female, and she claimed the possession of certain Zemindaries in Dinagapore, which the Government took as an escheat, on account of the failure of heirs; Government appealed against this decision to the Sudder Court. The plaintiff having died, the case turned upon the validity of an adoption by her. The judge held, that the right to adopt was satisfactorily proved, but the presumptive evidence was so strong against any such authority having been delegated to the widow, and the direct testimony adduced on behalf of the plaintiff was of such a very suspicious nature, that the remembrancer thought Government would have every reason to anticipate a reversal of the judge's decision in the Sudder Court.

But a much more important case was decided against Government in 1845, respecting the Ram Nuggur Zemindary, by the Principal Sudder Ameen (native judge), when it was determined that the sixth in descent from a common ancestor had a right to succeed; this decision being opposed to the law of Mithila, the Government appealed to the Sudder Court, but the award of the native judge was confirmed. Government, nevertheless, applied for a review of judgment; but the Court refused it, insisting that there was a precedent for the decision. The Government pleader, Baboo Prossunno Comar Tagore, collected a mass of authorities which tended to prove, that, according to the law of Mithila, the recognised line of descent, from the common ancestor, was limited to the son, grandson, brothers, and nephews. The Government pleader was anxious that the question should be referred to the chief Pundits at all the principal native courts in India, being confident that their opinions would coincide with his own, and the remembrancer regretted that this suggestion was not adopted in deciding upon such an important point of Hindoo law.

In the course of the argument in this case, there was some discussion relative to the right of the Government to claim an escheat of

landed property, on failure of heirs, or to come in as heir to a Hindoo, one of the incidents of such heirship being the due performance of the usual funeral rites. To the second objection the remembrancer attached little importance; but he said it was certain, that the Government of India *at present possesses no legal right, under the regulations, to escheat an estate in default of heirs, and it may be doubted whether, under the Hindoo law, the Gooroo of the deceased, and even people of the same name, are not considered preferable heirs to the sovereign*; and it is to be considered whether the present state of the law does not render advisable a legislative enactment on the subject of escheats. Here is an instance in which Government pertinaciously resists the decisions of its own courts in succession, from the native judge to the court of the highest appeal; nevertheless, is finally obliged to abandon its objects and desires.

In the class of suits, in 1845-6, against the Government for over collections, recovery of costs, &c., the Government lost 12, involving 35,564 rupees, and gained 13, involving 34,467 rupees. In similar suits for 1846-7, Government lost 22 out of 44.

In suits to obtain possession of land, estates, or other property, Government lost 19, involving 73,649 rupees, and gained 38, involving 147,740 rupees. In similar cases in 1846-7, Government gained 32, and lost only 8. The tenacity with which the right to land is contested is shown in the following instance.

In Moorshedabad, an action was brought against Government for the rent of ground occupied by a Sudder distillery, the rate demanded being 10 rupees a beegah. It appeared that the collector, who built the distillery, took possession of the ground without entering into any agreement with the owner, apparently without even asking his permission. The commissioner, considering 10 rupees a beegah an excessive rent, wished to defend the case; but as the Abkaree superintendent had acknowledged the justice of the plaintiff's claim by giving him a Kaboolut for 10 rupees a beegah, and the rate did not appear to be high for building-land in the vicinity of the Sudder station, the remembrancer recommended that the claim should be admitted, and judgment has accordingly passed against Government.

The next class of suits is one of very great importance to the landholder of India; the right of Government to sell their estates for arrears of revenue, or land tax. The facts must be notorious, and should be apparently unquestionable; nevertheless, in 1845-6, not less than 89 suits were entered against Government; 81 of these, carrying with them a value of 653,440 rupees, were decided in favour of Government, and 8 were decided against Government, of the value of 22,461 rupees; that is to say, these 8 sales were reversed.

Parties are sufficiently alive to decrees in their favour, as the following case shows, where the sale of an estate appears to have been not only reversed, but Government had to pay interest on the purchase money.

One Ramguttty Naug obtained a decree against Government in the 24 Pergunnahs, for 3,952 rupees, on account of interest on the purchase money of an estate, the sale of which had been reversed. This purchase money was paid, after the reversal of the sale, to a person of the name of Ramcoonar Roy, who gave the collector an agreement, bind-

ing himself to make good whatever sums might, after adjustment of accounts, appear due to Ramguttty Naug. This agreement, however, he never fulfilled. Government recovered the principal of the purchase money from him, and instituted an action against his heirs for recovery of the sum awarded against Government in this action, on account of interest.

In 1846-7, Government had 12 of their sales of estates reversed, but they gained 38, besides 6 appeal cases, and the latter involved above 260,000*l.* sterling.

In one of the Backergunge cases, which terminated unfavourably, the suit was decreed against Government, on evidence produced by the plaintiff, that he had tendered an arrear of revenue to the treasurer before sunset of the latest day, but that this official had refused to receive it. The remembrancer says, it is evident that this decision, if allowed to stand, will form a very dangerous precedent. Nothing can be easier in Bengal, than to procure witnesses to swear that money was tendered to the treasurer at any particular hour, and it is next to impossible for this officer to prove a negative. If the treasurer refused the money, the plaintiff ought to have proceeded at once to tender it to the collector himself, and, under any circumstances, an arrear of revenue being due, his action, the remembrancer conceives, lay against the treasurer for damages, not against the Government for reversal of sale: Government has instituted an appeal.

In another case, in the same district, also decided against Government, an action was brought to reverse the sale of a part of Pergunnah Sulemabad, sold for arrears of revenue under Regulation XI. of 1822. The plaintiff alleged that he had been ready to pay in the true balance, but that the deputy collector, having demanded 98 rupees in excess, and given him till the evening to procure it, he left the Cutcherry to obtain this sum; and on his return with the full amount, found that the estate had been sold in his absence. He supported this statement by pointing to certain erasures in the lotbundee, an entry in the Nazir's memorandum book, and a petition dated the day of the sale, but disposed of by an order of the deputy collector, two days afterwards. The judge, considering the plaintiff's allegations to be well founded, passed a decree in his favour, and an appeal on the part of Government has been preferred in the Sudder Court.

In the Government petition of appeal strong grounds are shown for believing that the erasures in the lotbundee, and the entry in the memorandum book, were fraudulently effected *after* the sale, in collusion with the Umlah; and the petition alleged to have been presented on the day of sale, plainly alludes to that day as a date that was passed. Irrespective of this, moreover, the judge altogether failed to show any *legal* ground for the reversal of the sale. It is clearly laid down in section 4, Regulation XI. of 1822, and it has also been ruled in the case of Mobaruck Allee *versus* Government and others, decided on the 5th July, 1843, that a sale under Regulation XI. of 1822, cannot legally be quashed, unless some one of the conditions enumerated in section 5 be violated, which was not the case in this instance. The fourth of these conditions declares it to be sufficient to ensure the validity of a sale, that "some part of the amount demanded in the notice" be due "at the time of the lot being put up," and under

section 10 of this Regulation, the party who disputes the correctness of the demand, is bound to deposit the full amount before having recourse to the Civil Court. The tender on the day of sale of what the defaulter believes, and what may afterwards turn out to be the true balance, is clearly not sufficient to invalidate the sale. This case is useful in showing the minute forms to which the sale of estates is subjected.

In a Rajshahye case, the judge held a revenue sale to be valid, but "ordered that the Government, in its clemency, should be solicited to restore to the plaintiff his share under the provisions of section 26, Regulation XI. of 1822." As he saddled Government, however, with the purchaser's costs, in addition to their own, an appeal was instituted by the Board to set aside that portion of the decree.

Under this head of suits, the remembrancer remarks that suits for the reversal of revenue sales will become less and less frequent in future years. Those now pending have principally been instituted to contest sales under Regulation XI. of 1822. The present Sale law is so clear, and has narrowed so materially the grounds on which the proceedings of the collector were formerly impugned, that landholders no longer trust to the chances of an action, to remedy the consequences of their own carelessness.

Under the tremendous power of Government to beggar a native gentleman who is a landlord, for arrears of land tax, it is consolatory to see that the acts of the revenue authorities are immediately amenable to the Civil Courts, and that an injured party, at the cost of a few shillings for stamped paper, and a trifling fee (or, as the case may be, suing in *forma pauperis*) to a pleader, can get his case heard. There must be great inconvenience and expense in the distance the suitor has to travel in some instances to a court, but this evil has been much mitigated by the establishment of late years of Moonsiffs Courts in the districts.

In 1846-7, in suits of third parties against Government for improper sales, the Government lost a suit in which some mangoe trees were sold twice over by a collector, to two different parties. The first purchaser sued the collector and the second purchaser to establish his title. Formerly it would have been sufficient to plead, that as the rights and interests of the original proprietor had alone been sold, and as the purchaser ought to have satisfied himself before the sale what these rights and interests were, the collector was not responsible, even if it should prove, as in this case, that the party named had no rights or interests in the property whatever. The Sudder, however, ruled last year in the case of *Achee Loll versus Beebee Busrah*, reported at page 216 of the Sudder decisions for 1846, that "to constitute a sale, something must be given for the consideration paid." As Government had given nothing in this case, Government necessarily confessed judgment.

In the cases in which the Government is plaintiff, it appears that it has often to meet with a disappointment. In the first class of suits, to establish a title to assess, or to levy an enhanced assessment, it appears that it lost 8 suits, involving 14,276 rupees. It appears that the Pokhereah estate, in Zillah Mymensing, was restored during the

course of last year to the ex-proprietor, and the commissioner was instructed "that the Government was, as soon as the negotiation was brought to a close, to withdraw from all pending suits, recovering from the Zemindar all expenses disbursed up to the date of such withdrawal, and leaving the Zemindar to continue the suits on his own account or not as he might think proper." It appeared that this party carried on the eight suits as having been decided against Government.

Government, however, succeeded in 102 other instances, involving the right to assess to the amount of 149,884 rupees; but it is satisfactory to see that the Government is obliged to go to law to entitle it to enhance its assessments upon land, that is to say, to increase its land tax; a power which, under Native Governments, place the landlord at the entire mercy of farmers of the revenue, which class of persons, however, is comparatively of modern introduction, for it was the boast of the Hindoo revenue system that the land tax was fixed. In 1846-7 two suits are interesting as showing the *bonâ fides* of the remembrancer.

Two suits for possession of certain Nowarrah Mehals, laid at rupees 7,756-2-0, have been decided against Government in the district of Mymensing. These Nowarrah Mehals formed part of the Jagheer of Nawab Moobarukoo-Dowlah, which lapsed upon the death of that personage, and were attached by the collector of Mymensing in 1834. In 1839, the Board, in concurrence with the commissioner's recommendation, directed that the Mehals should be re-assessed. Instead of proceeding to re-assess them, however, the collector instituted suits for their resumption, under Regulations II. of 1819 and IX. of 1825. These suits were dismissed with costs by the special commissioner, who remarked that the Resumption Regulations were totally inapplicable to cases of this nature, and that the collector ought to have proceeded according to the provisions of sections 49, 50, and 51, Regulation VIII. of 1793, and other similar enactments. On this, the collector instituted suits for possession of the Mehals; but the Sudder Ameen, before whom the case was tried, decreed against Government on the grounds that Government had no right to dispossess parties who had been so long in possession, and that the collector had mistaken his instructions in suing for possession of the estates instead of an increase of land tax.

From this decision, the remembrancer says, the collector and the commissioner were desirous of appealing. He dissented, however, for the following reasons: "The parties in possession of these Nowarrah Mehals," he remarked to the Board, "appeared to him to be Mocurruredars of the nature of those described in section 19, Regulation VIII. of 1793; and as the Mehals have never been included in the decennial settlement, he conceived that the collector ought to deal with them himself under the Settlement Regulations, without applying to any court whatsoever. The collector gives as a reason for instituting this suit, that the Talookdars were recusant and refused to settle; but in that case it was open to him, under section 43, Regulation VIII. of 1793, to hold the lands Khas, or to let them in farm. A suit for possession under such circumstances is not, he apprehended, authorized by any regulation." The Board concurring in this view, instructions were issued accordingly.

The next cases are those in which Government sues defaulters or their securities. In this class Government gains only 39, of the value of 8,752 rupees, and loses 5, of the value of 50,240 rupees.

The Mysadul Darogah embezzled a very large sum, upwards of 50,000 rupees, and actions were in consequence brought against Mudun Mohun and another surety, who had executed a precisely similar bond. The principal Sudder Ameen at Midnapore decreed in favour of the sureties, holding them liable only to the extent of their deposits. An appeal was preferred to the Sudder Court; but the presiding judge confirmed the decision of the lower court in all five cases, remarking, that so far as related to the deposit of 5,000 rupees all was "clear, distinct, and specified;" but that the subsequent condition was "general, vague, indeterminate, and indefinite, binding the surety to an amount unknown and unlimited."

Against the decision of the Supreme Court, the remembrancer recommended a review of judgment, in hopes that as the point was one of considerable importance, and one moreover on which the members of the court entertained conflicting opinions, it would be referred for decision to a full bench. His application was, however, rejected, and as the Advocate-General did not consider an appeal to the Privy Council advisable, there the matter rests. The case has not as yet been included among the published Precedents of the Sudder; but the lower courts are not unapt to act upon the printed decisions of the Sudder judges, as if they possessed the authority of precedents—it is therefore not improbable, that Government may be sufferers to a serious extent, unless some alteration takes place in the form of the surety bonds at present in use.

Here is the gigantic Government of India powerless against its own courts and officers removeable at pleasure, and not venturing upon an appeal against its own courts to the Privy Council. In suits in this year for the possession of land the Government has lost 4, involving 108,759 rupees, and gained 4, involving 9,646 rupees.

One of the cases illustrates, in a forcible manner, the proprietary right in the soil, a matter which so long has been and still is disputed by high authorities. Two cases under this head have been unsuccessfully prosecuted by the Government officers in the Zillah Court. In one, the collector of Patna brought an action for certain lands which he claimed as the property of Government, on the ground of their being situated *in the old ditch of the fort* at that station. The decision of the Court was against the Government, and the Board abandoned the appeal, which the commissioner was desirous of preferring. It does not appear that Government has valid title to the land.

Another is a very important case, the remembrancer says, relative to a portion of the land in the Kidderpore dockyard near Calcutta. This suit originated in a claim advanced by one Gobind Chunder Bannerjee, in 1836, to a portion of land which Government had included in a lease to Mr. Kyd, of their Udhye Gunga Jheel estate; but which Gobind Chunder asserted formed part of his lakheraj, or rent-free holding of Sahiban Bageetcha. The suit was at first defended by Government and by Mr. Kyd's executors; but the Commissioner of Revenue subsequently seeing reason to believe that the land really did

belong to Sahiban Bageetcha, on the 27th December, 1837, directed the collector to confess judgment.

On the 30th July, 1838, Government, through the Marine Board, purchased from the Dockyard Company, the rights and interests of that body in certain property, which they again had bought from Mr. Kyd. The property thus acquired, included the former portion for which Gobind Chunder sued—the whole of his Sahiban Bageetcha lands having been sold at a sheriff's sale, within three months after the institution of the suit against Government, and the portion which contained this parcel having been purchased by Mr. Kyd. Of this circumstance, however, both Government and Mr. Kyd's executors were ignorant, and it was not discovered until a considerable time after the purchase by the Marine Board had been completed. So little aware, indeed, were the local authorities of the fact, that the Commissioner of Revenue made several offers to purchase the disputed land so late as 1839, nearly a year after Government had actually become the legal proprietor.

On ascertaining how the case stood, a petition was immediately presented to the judge, pointing out that Gobind Chunder had no interest in the lands for which he had obtained a decree, and the Government agent was, in consequence, authorized to institute a suit against that individual, provided there should be no legal impediment to Government so doing. An action was accordingly brought by the Marine department, but dismissed by the Sudder Ameen, on the ground that the cause of action was the same as in the previous suits and that Government was consequently barred from proceeding by section 16, Regulation III., of 1793.

In the Government petition of appeal against this decision, the greatest pains were taken to point out, that although the *subject* of action in the two suits was the same, the *cause* of action was totally distinct; that Government had, in the former suit, claimed the lands in virtue of right as owners of Udhya Gunga Jheel, but that Government now sued for them as purchasers of the rights and interests of Gobind Chunder Banerjea, in Sahiban Bageetcha. The judge, however, took the same view of the case as the Sudder Ameen, and Government has therefore been compelled to prefer a special appeal to the Sudder Court.

Should Government be defeated in this case, the consequences would be most serious; 15,000 rupees have been expended by Government, within the last few years, in raising, piling, and otherwise defending the disputed land. Besides the loss of this sum, and of the purchase money of the ground, the injury, Captain Johnstone states, "which Government would sustain by the alienation of this land would be the destruction of a dock recently built for inland steamers, the necessity of abandoning projects, sanctioned by Government, for providing wet dock and coal depôts for steam vessels, and the annihilation of every hope of bringing the two Government establishments at Kidderpore, viz., the steam foundry and dockyard, within one enclosure, a measure acknowledged by the very best authority to be most desirable. The remembrancer says, "Although sanguine as to the result, I look with some anxiety for the decision of the Appellate Court. If unfavourable, no course will be left but to purchase the land under the provisions of Regulation I. of 1824.

In 1846-7, the remembrancer reports, notwithstanding his former assurance of success, that the Kidderpore case has been decided against Government in the Sudder Court, although on grounds somewhat different to those taken by the Lower Courts. He had already reported so fully on this case through the Sudder Board, that it is unnecessary to notice it further in this Report.

The plaintiff in the former Kidderpore case has instituted another suit against Government in the 24 Pergunnahs, for a further portion of the dockyard lands, which he values at 88,241-6-4. It would, however, be premature at present to enter upon any discussion of the merits of this case. No better instance than this could be afforded of the security of the civil rights of the people, and of the helplessness of Government to effect even an important public object when the rights of property operate as a barrier.

The Government, in addition to its own suits, is also subject to litigation on account of the affair of a Commission constituting a Court of Wards, which has charge of minors, estates, and affairs. For instance, an action was brought in Rajshahee against the collector and a minor, whose estate is under the Court of Wards, but for whom no guardian had been appointed, the parties applied to having declined to act. The collector objected to defend the suit, on the ground that the estate was so poor, that the Government would be compelled to pay the costs of suit, if the case should go against the minor, and stated his opinion that a collector could not legally be made a defendant in an action for debt against a Government ward. The commissioner objected to this that the first argument would afford ground for questioning the expediency of retaining the management of the estate, but did not affect the point at issue; and in reply to the second objection, quoted clause 1, section 32, Regulation X. of 1793.

Looking at the case of Nundkoomar Roy *versus* Ramhuree Priya and Government, page 235, vol. V., of the Sudder Court's report, wherein the collector is distinctly recognised as the agent of the Court of Wards, and the Court of Wards as the official guardian of the minor, the remembrancer was of opinion that the suit was correctly laid against the collector under the section quoted by the commissioner, and that it was the duty of Government to defend it. The correspondence being submitted to the Board, their decision was that while it was the duty of the collector, in such cases, to conduct the defence of the minor, through the agency of the Government vakeel, the non-liability of the collector himself to be sued should, on principle, be asserted, and a nonsuit applied for on that ground; section 32, Regulation X. of 1793, they observed, merely required that in cases where there were guardians these must be parties to the suit. Where there were no guardians, minors might, the Board conceived, be sued by themselves.

The law charges are necessarily of considerable magnitude; in 1843-4 they were 16,226 rupees, in 1844-5 they were 17,601 rupees, and in 1845-6 they were 61,181 rupees; but the outlay is more than counterbalanced by the sums recovered. For instance, the law disbursements of the Government, as compared with their law receipts, during 1845-6 were, including costs awarded against the different departments of the Government in regular suits and actually disbursed,

rupees 36,825; the amount received under this head was rupees 169,611. The amount expended in the prosecution of suits in court was rupees 10,571; in the defence of suits, rupees 11,846; a large proportion of this was recovered, and is included among the receipts. The amount is small when it is considered in how many suits the Government have been engaged during the year. 258 rupees were advanced in Privy Council appeals; rupees 24,808 were recovered in cases of this description. Costs in pauper suits were rupees 1,157; the costs realised in these suits amount to rupees 39,334. Miscellaneous disbursements on account of judicial proceedings were rupees 4,841; the receipts under the same head, rupees 12,970. In the Salt and Opium departments the fines and penalties in favour of Government amounted to rupees 806.

The remembrancer says he is not able to give the total amount of disbursements in pauper suits in 1845-6, but the amount of costs, independent of stamp duty, debited against paupers in the different collectorates, must be very large; the Commissioner of Cuttack states it at upwards of 80,000 rupees, in three districts of his division alone. What proportion of this may be costs incurred in suits against Government he is not aware; but as a measure of simple justice, he strongly recommends the remission of such sums as cannot be classed under this head. The amount value of stamped paper due to Government in pauper suits, on the 1st May, 1846, was 344,626 rupees, the suits pending being 1,112; on the 1st May, 1847, it was 304,564 rupees.

The balance due on account of advances to parties who had appealed to the Privy Council, in 1845-6, was 233,404 rupees, and on the 1st May, 1847, it was 155,123 rupees, much of which is irrecoverably lost, for in two balances, of 30,488 rupees and 31,630 rupees, the parties have no property whatever. It will be recollected this relates to Bengal alone, and not to the whole of appeals to the Privy Council from all India.

The outstanding balances due to Government under decrees of court, are also very large, for 1845-6 they were,—

	Rupees.
Privy Council Decrees	233,404
Revenue Decrees	151,906
Salt and Opium Decrees	471,727
Military Department Decrees	7,196
Post Office Decrees	180
Total	864,415
Pauper Suits	344,626

In 1846-7, the outstanding balances were,—

	Rupees.
Revenue Decrees	191,631
Salt and Opium Decrees	511,331
Privy Council Advances	155,123
Pauper Suits	304,564

The remembrancer, Mr. Samuells, in his reports to Government, manifests a liberal and kindly consideration for the people; for instance, in the case of the practice still obtaining amongst Zemindars and landlords, of levying market dues, for the sites of markets and for

market sales, dues abolished by Lord Cornwallis, he says, the Government, in order to protect their subjects from the oppression to which it was notorious they were subjected, through means of these illegal cesses, made very considerable sacrifices of revenue, and threw open to parties aggrieved by an infringement of the law, the doors both of the Civil and the Criminal Courts; but these sacrifices have been made in vain, and the laws are wholly inoperative. The remembrancer doubts if there be a single instance, in which the free use of the ground on which Hauts, established prior to 1793, are situated, is permitted to the public. The Zemindars accepted the compensation which the Government offered them, but retained their Hauts notwithstanding, levying from the petty traders and the villagers who frequent them, Sayer and other taxes—most vexatious and oppressive from their character and their amount.

The remembrancer says the same state of things prevails in all Hauts and Bazars, whether new or old. Abwabs, Muhtoles, and Sayer taxes, under a dozen different denominations, are everywhere exacted in direct defiance of the law. Still worse is the case with regard to the extortions practised by the landlords on their unfortunate ryots. Not only is the price of every necessary of life enhanced to these men by the Bazar duties, but direct taxes, sometimes in kind and sometimes in money, are imposed upon them on every conceivable pretext; a marriage, a birth, the arrival of a guest, the occurrence of a poojah in the house of his landlord, form but a tithe of the occasions on which the ryot is called upon to contribute. So numerous and so heavy are these exactions, that they are estimated, by an experienced planter, as equivalent to a tax of 70 per cent. on the ryot's land tax. He has long been of opinion that this system is one of the master evils of the permanent settlement; so long as it is allowed to prevail, so long as the faces of the poor are ground by uncertain and ever recurring demands of this nature, it seems to him in vain to hope for any material amelioration in the condition of the people.

The remembrancer says the causes of the insufficiency of the present law are obvious. Redress in the civil courts is only to be obtained at a serious sacrifice of time, if not of money, and the sums extorted by the landholders from each individual, though large with reference to the ryot's means, are so small in actual amount, that a recourse to the civil court for their recovery would, in all probability, be attended with positive loss. Add to this, that the principle of combination for public objects is unknown to the mass of the people, and it will readily be understood why the enactments which refer the people to the civil courts in cases of this nature have become in effect a dead letter.

The remembrancer further shows his liberality with respect to granting copies of public papers, for he says the commissioner of Rajshahye having addressed me on the subject of granting copies of public letters on the requisition of the courts, a practice which he considered objectionable, I stated in reply that I considered the principle which the Board had adopted with regard to granting copies of public documents to private individuals to be the correct one, viz., that the public should be freely allowed copies of all letters, "excepting such as might contain their (the Board's) views of a suit in which Government were concerned, and might be used to the prejudice of Government, and

letters animadverting on the conduct of public officers, which could not be required for any good purpose." Documents granted to private individuals could not, he conceived, be withheld from a court of justice. And he is decidedly opposed to summary proceedings on the part of collectors, for, in a case of this kind, he says, the Board, on a reference from Rajshahye, having requested my opinion as to the competence of a collector, in the course of the settlement of a purchased Mehal, to take summary possession of lands usurped by neighbouring Zemindars; I gave it as my opinion that they were not authorized to use summary measures in such a case, and that in order to obtain possession, it would be necessary to institute a suit in the civil court. My own opinion, and I believe that of all the most able revenue officers in the Presidency is, that cases such as this are cognisable under Regulation IX. of 1825; but Government, some years since, on a reference from the Board, decided otherwise.

Appended are the several tabular statements of the various cases and disbursements.

I have now shown, by a selection of such facts, from the reports of the Bengal remembrancer (Mr. Samuells), as were best adapted for the object, that under a Government essentially military, the genius of our admirable democratic institutions has its influence, and that, as in the mother country, the poor and the weak are provided with the means, or given the opportunities of maintaining their rights and privileges against the rich and the powerful.

No. 1.—ABSTRACT STATEMENT showing the Amount Value of Stamped Paper, &c., due to Government in Pauper Suits for the Year 1845-46.

ZILLAH.	Amount Value of Stamp Paper, &c., due to Government up to the 30th April, 1846.			Realized in Full up to the 30th April, 1846.			Ditto in Part.			Total Realized up to the 30th April, 1846.			Remainder.			Deduct Remitted by Civil Judge or other Authority.			Remaining Unrealized on the 1st May, 1846.				
	Amount.		No.	Amount.		No.	Amount.		No.	Amount.		No.	Amount.		No.	Amount.		No.	Amount.		No.		
	Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.			
Patna	278	41,352	8	2	1,303	4	0	12	416	3	3	266	39,633	0	11	266	39,633	0	11	266	39,633	0	11
Behar	106	33,515	7	94	7,793	4	9	10	7,793	4	9	100	12,379	10	14	100	12,379	10	14	100	12,379	10	14
Saru	146	12,037	3	0	2,066	8	0	6	1,016	14	7	36	8,953	12	5	36	8,953	12	5	36	8,953	12	5
Shahabad	107	10,564	13	9	237	3	4	8	991	13	1	99	9,315	13	4	99	9,315	13	4	99	9,315	13	4
Bhagulpore	47	12,163	5	8	1,237	5	3	8	486	4	3	39	10,439	11	11	39	10,439	11	11	39	10,439	11	11
Dhaneupore	1	57	6	0	...	...	...	...	...	...	...	1	57	6	0	1	57	6	0	1	57	6	0
Purneah	6	1,558	8	0	26	0	0	...	...	...	...	5	1,532	8	0	5	1,532	8	0	5	1,532	8	0
Firhoot	83	34,595	10	0	220	8	0	4	541	11	3	79	34,053	14	9	79	34,053	14	9	79	34,053	14	9
Moorshedabad	27	4,567	5	0	242	13	0	4	468	5	0	23	4,099	0	0	23	4,099	0	0	23	4,099	0	0
Rajshahye	21	2,785	0	0	256	0	0	4	540	2	8	17	2,244	13	4	17	2,244	13	4	17	2,244	13	4
Rungpore	184	21,599	15	8	1,896	12	1	34	3,000	2	6	150	18,599	13	2	150	18,599	13	2	150	18,599	13	2
Beerthoom	167	16,859	3	7	1,851	6	3	26	2,049	0	8	141	13,958	12	8	141	13,958	12	8	140	12,620	12	8
24 Pergunnahs	371	71,871	11	0	2,314	9	1	8	3,738	6	1	363	68,133	4	11	363	68,133	4	11	344	66,278	0	11
Jessore	114	16,856	5	8	2,194	2	6	18	3,495	6	5	96	13,860	15	3	96	13,860	15	3	96	13,860	15	3
Nuddea	118	20,160	1	7	277	10	0	3	278	12	0	115	19,881	5	7	115	19,881	5	7	115	19,881	5	7
Burtdwan	14	2,392	14	6	18	6	6	1	75	8	0	13	2,399	0	0	13	2,399	0	0	13	2,399	0	0
Bancoorah	29	3,124	2	3	343	2	6	5	448	2	6	24	2,675	15	9	24	2,675	15	9	24	2,675	15	9
Hooghly	32	2,991	8	3	127	15	0	5	332	5	9	27	2,759	2	6	27	2,759	2	6	27	2,759	2	6
Dacca	130	19,249	8	10	3,373	0	0	27	535	3	8	93	15,341	5	1	93	15,341	5	1	92	15,339	8	11
Backergunge	51	8,500	13	0	1,387	4	6	13	589	0	10	38	6,524	7	8	38	6,524	7	8	38	6,524	7	8
Nymensingh	105	7,519	1	7	499	1	7	14	325	7	3	9	6,594	8	9	9	6,594	8	9	91	6,694	8	9
Cuttack	61	12,846	6	2	131	0	0	2	209	13	9	17	3,392	6	11	17	3,392	6	11	17	3,392	6	11
Pooree	16	11,464	7	10	2,451	15	2	12	36	7	10	49	10,357	15	2	49	10,357	15	2	48	10,357	15	2
Balasore	11	2,611	5	6	271	0	0	4	471	0	0	12	1,193	7	10	12	1,193	7	10	6	2,780	10	1
Midnapore	64	16,543	15	3	871	6	6	2	521	6	6	62	2,562	5	4	62	2,562	5	4	62	2,562	5	4
Chittagong	14	2,599	13	8	291	3	8	3	1,165	9	8	11	1,434	4	0	11	1,434	4	0	62	16,021	8	9
Tripurah	3	3,187	13	0	152	4	0	...	444	9	0	...	2,743	4	0	...	2,743	4	0	11	2,743	4	0
Bulloeah	6	1,447	8	0	...	...	...	...	194	12	7	6	1,252	11	5	6	1,252	11	5	6	1,252	11	5
Total	2,231	3,98,635	3	2	237	23,196	2	4	20,776	7	8	237	3,49,652	9	1	1,994	3,49,652	9	1	34	5,025	10	3
									48,972	10	1												

ABSTRACT STATEMENT showing the Amount Value of Stamped Paper, &c., due to Government in Pauper Suits for the Year 1845-46.
No. 1.—Continued.

ZILLAH.	Deduct.										Total No. of Cases pending on the File of the Court on the 1st May, 1846.	
	No. of Cases struck off the File of the Court for want of Assets.		Ditto for Default.		No. of Cases pending in Appeal, or under Re-Trial.		No. of Cases in which, in consequence of there being no Assets, or no step having been taken to recover the Government Dues.		No. of Cases of which the Records have been destroyed by Fire, &c., &c.			
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Patna	20	Rs. 4,929 13 0	...	...	9	Rs. 1,353 2 0	55	Rs. 2,690 3 9	...	...	84	Rs. 8,973 2 9
Behar	15	4,418 0 0	...	...	...	...	...	...	...	...	15	4,418 0 0
Saran	26	1,263 8 0	...	...	1	333 0 0	21	2,451 0 0	...	...	45	4,047 8 0
Shahabad	1	1,053 8 0	...	...	4	1,225 0 0	6	3,352 8 0	...	...	11	5,631 0 0
Bhagulpore .....	...	...	...	...	...	...	...	...	...	...	...	...
Dinagore .....	...	...	...	...	...	...	...	...	...	...	...	...
Purneah .....	...	...	...	...	...	...	...	...	...	...	...	...
Tirhoot .....	...	...	...	...	...	...	...	...	...	...	...	...
Moorshedabad	8	1,696 13 0	...	...	...	...	...	...	...	...	79	3,103 14 9
Rajshahye	5	675 15 9	...	...	...	...	...	...	...	...	15	2,343 3 0
Rungpore	80	8,873 0 7½	...	...	...	...	...	...	...	...	12	1,503 13 7
Beerbhoom	41	2,605 13 3	...	...	2	151 4 0	2	904 0 0	...	...	70	9,133 12 6½
24 Pergunnahs	46	10,064 3 4	...	...	...	...	...	...	...	...	95	2,999 11 5
Jessore	50	6,286 14 1	1	49 12 0	7	1,677 12 6	238	46,665 4 2	...	...	59	2,919 14 8
Nuddea	4	618 9 0	...	...	3	1,305 11 0	...	...	...	...	38	2,535 8 8
Burdwan	2	288 7 9	...	...	3	809 8 2	...	...	...	...	108	1,977 1 7
Bancoorah	5	511 7 2	...	...	1	59 8 0	...	...	...	...	8	1,201 0 3
Hooghly	6	635 5 3	...	...	...	...	...	...	...	...	18	2,105 0 7
Dacca	38	5,335 9 10½	...	...	3	425 0 0	5	678 2 3	...	...	9	1,115 13 0
Backergunge	14	2,950 2 2	...	...	3	1,174 0 0	19	...	...	...	32	9,627 15 1
Mymensing	21	1,986 2 9	...	...	8	...	...	...	...	...	21	2,349 5 6
Sylhet	13	1,006 12 6	...	...	...	...	...	...	...	...	36	3,139 10 0
Cuttack .....	...	...	...	...	...	...	...	...	...	...	5	2,335 10 5
Pooree .....	...	...	...	...	1	1,034 8 0	...	...	...	...	49	10,337 15 2
Balassore .....	...	...	...	...	...	...	...	...	...	...	5	7,378 5 9
Munshapore	20	6,754 14 8	...	...	...	...	6	1,516 8 6	...	...	4	1,045 12 10
Chittagong	3	534 13 0	...	...	...	...	...	...	...	...	43	9,266 10 1
Tipperah	3	1,027 4 0	...	...	2	247 0 0	...	...	...	...	8	899 7 0
Bulloeah .....	...	...	...	...	1	54 8 0	...	...	...	...	6	1,469 0 0
Total	420	63,417 15 2	1	49 12 0	41	10,548 8 3	333	58,257 10 8	53	1,548 12 0	848	1,33,892 10 1
											1,112	2,10,804 4 9½

E. A. SAMUELLS,
Superintendent and Remembrancer of Legal Affairs.

FOR WILLIAM
The 14th December, 1846.

No. 2.—GENERAL ABSTRACT STATEMENT showing the Sums due to Government on account

Division.	Zillah.	Amount due to Government on account of Stamp Duty.	Amount due on account of Costs, exclusive of Stamp Duty.	Total.	In preceding Years.
Patna	Patna*				
	Behar*				
	Sarun	11,056 3 9	19 9 7	11,075 13 4	1,031 10 4½
	Shahabad	9,360 14 5	56 12 0	9,417 10 5	310 0 10
Bhaugulpore ..	Bhaugulpore ..	6,542 0 0	344 15 11	6,886 15 11	79 10 9
	Dinagapore ..	1,708 6 8	645 10 2	2,354 0 10	..
	Monghyr	4,820 5 8	..	4,820 5 8	106 10 0
	Purneah	2,145 0 0	..	2,145 0 0	..
	Tirhoot	35,157 14 3	218 14 9	35,376 13 0	1,243 2 3
	Maldah	8,699 1 11	30 0 0	8,729 1 11	..
Moorshedabad	Moorshedabad	4,659 11 0	8 12 7	4,668 7 7	121 9 6
	Bogoorah ....	..	..	..	..
	Rungpore	24,562 10 4	659 11 2	25,222 5 6	2,985 10 10
	Rajshahye ...	4,056 8 0	..	4,056 8 0	..
	Pubnah .....	..	..	..	..
	Beerbhoom ..	14,682 0 0	5,244 8 11	19,926 8 11	2,038 6 11
Jessore	Nuddea	24,063 7 7	..	24,063 7 7	435 12 6
	Soonderbuns..	..	..	..	..
	24 Pergunnahs	66,943 4 5	53 15 0	67,002 3 5	1,369 7 4
	Calcutta .....	..	..	..	..
	Jessore*				
	Burdwan	13,083 10 0	..	13,083 10 0	1,617 8 5
Dacca	Hooghly*				
	Bancoorah ...	4,316 0 0	241 7 4	4,557 7 4	474 15 3
	Baraset .....	..	..	..	..
	Dacca	9,721 7 10	..	9,721 7 10	..
	Furreedpore ..	..	..	..	..
	Sylhet	4,244 8 3	183 15 5	4,428 7 8	..
Cuttack	Backergunge ..	5,869 9 1	..	5,869 9 1	568 12 4
	Mymensing ..	10,576 13 4	..	10,576 13 4	879 9 6
	Cuttack	13,763 8 8	..	13,763 8 8	18 14 0
	Balasore	2,690 13 6	..	2,690 13 6	..
	Khoordah	8,072 3 2	1,007 12 0	9,079 15 2	271 0 0
	Midnapore ...	17,731 3 10½	450 10 10	18,181 14 8¾	150 0 0
Hazareebaugh.	Hazareebaugh.	..	..	..	..
	Lohardangah ..	..	..	..	..
	Maunbhoom ..	..	..	..	..
	Durrung .....	..	..	..	..
Assam	Gowalparah ..	507 8 0	..	507 8 0	..
	Kamroop .....	..	..	..	..
	Nowgong .....	..	..	..	..
	Luckimpore ..	..	..	..	..
Chittagong ...	Sebsaugor ....	..	..	..	..
	Chittagong ...	10,078 9 1	..	10,078 9 1	..
	Tipperah	6,271 14 11	..	6,271 14 11	229 2 4
	Bullooah	6,418 12 9	..	6,418 12 9	842 13 7
Arracan	Aeng .....	..	..	..	..
	Ramrie .....	..	..	..	..
	Sandoway ....	..	..	..	..
	Total	3,31,804 2 5½	9,171 11 8	3,40,975 14 1¾	14,774 12 8½

FORT WILLIAM,
The 3rd October, 1847.

of Stamp Duty, &c., in Pauper Suits, realized and outstanding on the 1st May, 1847.

Realized.		Balance.			Remarks.
From 1st May, 1846, to 30th April, 1847.	Total realized.	Outstanding on the 1st May, 1847.	Remitted by order of Comr. of Bev. or other authority.	Net Balance outstanding on the 1st May, 1847.	
156 1 7	1,187 11 11½	9,888 1 4½	..	9,888 1 4½	* No returns have been received from the Collectors of Patna, Behar, Jessore, and Hooghly.
255 11 3	565 12 1	8,851 14 4	4,233 10 11	4,618 3 5	
292 2 0	371 12 9	6,515 3 2	..	6,515 3 2	
183 12 10½	183 12 10½	2,170 3 11½	..	2,170 3 11½	
70 11 4	177 5 4	4,643 0 4	..	4,643 0 4	
592 8 0	592 8 0	1,552 8 0	..	1,552 8 0	
567 13 3	1,810 15 6	33,692 12 3	..	33,692 12 3	
..	..	8,729 1 11	..	8,729 1 11	
438 12 10	560 6 4	4,108 13 6	..	4,108 13 6	
..	
1,305 14 6	4,291 9 4	20,930 12 2	..	20,930 12 2	† Besides this amount Rupees 53-10-6 have been realized on account of interest.
56 13 1	56 13 1	3,999 10 11	753 8 0	3,246 2 11	
..	
849 14 6	2,888 5 5	17,038 3 6	..	17,038 3 6	
517 5 1	953 1 7	23,111 0 9	..	23,111 0 9	
..	
1,712 6 7	3,081 13 11	63,920 5 6	..	63,920 5 6	
..	
170 13 1	+1,788 5 6	11,295 4 6	..	11,295 4 6	
52 13 1	527 12 4	4,029 11 0	..	4,029 11 0	
..	
1,005 9 6	1,005 9 6	8,715 14 4	..	8,715 14 4	
..	
1 8 0	1 8 0	4,426 15 8	..	4,426 15 8	
1,369 8 11	1,938 5 3	4,046 14 2	..	4,046 14 2	
591 0 8	1,470 10 2	9,106 3 2	306 8 0	8,799 11 2	
2,452 4 7	2,471 2 7	11,318 8 2	..	11,318 8 2	
49 1 6	49 1 6	2,641 12 0	..	2,641 12 0	
140 5 4	411 5 4	8,668 9 10	..	8,668 9 10	
..	160 0 0	18,031 14 8½	..	18,031 14 8½	
..	
..	
..	
..	
..	
..	..	507 8 0	..	507 8 0	
..	
..	
..	
..	
1,603 12 1	1,603 12 1	8,474 13 0	..	8,474 13 0	
200 2 3	429 4 7	5,842 10 6	753 2 8	5,089 7 10	
399 3 3	1,242 0 10	5,176 11 11	824 1 11	4,352 10 0	
..	
..	
..	
..	
..	
..	
..	
15,036 1 1½	29,810 13 10	3,11,435 2 7½	6,870 15 6	3,04,564 3 1½	
Deduct realized in excess	270 2 4				
	29,540 11 6				

E. A. SAMUELLS,
Superintendent and Remembrancer of Legal Affairs.

No. 3.—STATEMENT of Sums advanced by the Honourable East India Company in Cases appealed to Her Majesty's Privy Council.

No.	Date of Decree of Privy Council.	Date of Sudder Dewanny Adawlut's order for execution.	Names of Parties.	Amount advanced by the Honourable Company, the same being made payable by the Appellants and Respondents respectively.			Realized.	Balance.	Remarks.
				£	s.	d.	Rs. A. P.	Rs. A. P.	
1	9th Dec., 1833	20th June, 1836	Banoo Bebee Chowdrine, Appellant, <i>versus</i> Imam Bux Gazee Chowdry, Respondent	89	6	2	898 1 3	..	
2	4th Jan., 1834	21st June, 1837	G. J. Gordon, Executor of Futeahyal Khan, Appellant, <i>versus</i> Khaja Aboo Mahomed Khan, &c., Respondents	64	14	4	647 2 7	..	
3	24th Ditto	27th Nov., 1836	Gopee Mohun Tagore, &c., Appellants, <i>versus</i> Raja Radhakant, Respondent	1,156	0	0	9,254 0 0	..	
4	16th April, 1834	..	Sutro Gun Sutputty, Appellant, <i>versus</i> Sabitra Daye, Respondent....	668	10	0	6,685 0 0	..	
				536	12	10	5,366 6 4	9,397 1 6	The balance due from the Appellant has been stationary since 1838, in consequence of there being no property found in the Zillah belonging to him; but there are 5000 Rs. held in deposit in the Treasury of the Sudder Court, being the amount originally lodged as security on the institution of the suit, which sum can now be transferred to payment of the balance, and for the residue the Collector of the District should be addressed to enquire and report as to the existence or otherwise of the property of the Appellant, and on the receipt of such report, application should be made to restore the suit for re-issuing the execution of the decree. In regard to the balance due from the Respondent, a similar measure is necessary to ascertain his property.
				944	19	4	9,450 1 6	8,679 6 0	
				868	8	0	8,684 0 0	4 10 0	

5	7th Feb., 1886	28th Nov., 1886	Raja Greeschunder Roy, Appellant, <i>versus</i> Sumbho Chunder Roy, Respondent	400 13 11	4,006 15 3	4,006 15 3	..	
6	Ditto .....	..	Sumbho Chunder Chowdry, &c., Appellants, <i>versus</i> Narain Dobey, &c., Respondents	354 12 1 772 14 2	3,546 13 1 7,727 1 3	3,546 13 1 7,727 1 3	..	
7	29th June, 1886	21st June, 1887	Joyanarain Roy, Appellant, <i>versus</i> Rammanick Moody, Respondent	698 5 8 1,751 16 6	6,972 13 3 19,393 6 2	6,972 13 3 19,393 6 2	..	
8	Ditto	Ditto	Huroial Roy, Appellant, .....	..	..	..	..
9	30th Nov., 1886	31st July, 1887	Koomar Sing, Respondent, <i>versus</i> Raja Gopal Indronaraine Roy, Appellant, <i>versus</i> Raja Juggurnauth Gurgo, Respondent	892 3 10 962 8 4	9,825 14 6 9,966 3 4	9,825 14 6 9,966 3 4	..	
10	22d Dec., 1886	..	Syed Shah Ausuddoolah, Appellant, <i>versus</i> Musst. Bebee Imamun, Respondent	169 7 2 1,643 0 9 1,458 17 5	1,753 12 10 16,431 0 0 14,582 0 0	1,753 12 10 25 0 0 ..	16,406 0 0 14,582 0 0	In regard to the balance due from the Appellant, it is under the same difficulty as that of No. 4, and a similar report from the Collector is necessary previous to re-issuing execution. And in regard to the balance due from the Respondent, it appears from the report of the Record-keeper of the District of Patna, that in his Division the Respondent has some property, and in consequence application has recently been made for re-issuing the execution.
11	1st March, 1887	31st July, 1887	Doomun Sing and others, Appellants, <i>versus</i> Kasheeram and Toolseeram, Respondents	1,299 19 3 201 1 1	13,865 9 5 2,144 8 3	13,865 9 5 2,144 8 3	..	
12	Ditto .....	..	Kristchunder Rae, &c., Appellants, <i>versus</i> Mohonee Mohun Tagore, &c., Respondents	1,495 7 4 ..	..	..	..	Execution suspended under orders of Government since 1888.

No. 3.—Continued.—STATEMENT of Sums advanced by the Honourable East India Company in Cases appealed to Her Majesty's Privy Council.

No.	Date of Decree of Privy Council.	Date of Sudder Dewanny Adawlut's orders for execution.	Names of Parties.	Amount advanced by the Honourable Company, the same being made payable by the Appellants and Respondents respectively.		Realized.	Balance.	Remarks.
				£ s. d.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
13	12th July, 1837	23rd July, 1839	Meer Golan Russool, &c., Appellants, <i>versus</i> Musst. Mungloo Meer, &c., Respondents	2,140 10 8 240 8 4	26,459 7 4 2,972 13 10	25,398 10 6 ..	1,060 12 10 2,972 13 10	The balance due from the Appellant is being recovered by instalments, under sanction of Government. The demand against the Respondent is not recovered in consequence of his property not being traceable.
14	11th Dec., 1837	23rd Feb., 1839	Raja Deendyal Sing, &c., Appellants, <i>versus</i> Raja Beer Kishen Sing, &c., Respondents	3,106 5 3 744 8 1	31,062 0 0 7,444 8 0	26,767 11 10 7,444 8 0	4,294 4 2 ..	The balance due from the Appellant is being recovered by instalments, under sanction of Government.
15	3rd Jan., 1840	2nd Feb., 1841	Muttyloll Oopadhia, Appellant, <i>versus</i> Jugunnath Gargo, Respondent	2,873 3 4 2,296 4 2	30,488 13 9 24,268 14 1	.. 24,368 14 1	30,488 13 9 ..	Neither the Appellant nor his heirs are reported to be forthcoming.
16	13th July, 1840	24th Dec., 1841	Keerut Sing, Appellant, <i>versus</i> Kolahul Sing, Respondent	2,996 4 2 596 17 6	31,630 12 8 6,300 5 5	.. 3,358 3 0	31,630 12 8 2,942 2 5	The Appellant has no property. The demand against the Respondent is being recovered by instalments under sanction of Government.
17	25th Feb., 1841	24th Dec., 1841	Jewun Doss Saho, Appellant, <i>versus</i> Shaikh Knbeeroodeen Ahmud, Respondent	1,107 2 11 981 14 1	11,840 6 0 10,498 12 10	11,840 6 0 10,498 12 10	.. ..	The amount due from the Appellant is in course of recovery, that due from the Respondent is also being recovered by instalments under sanction of Government.
18	25th Ditto	24th Ditto	Baboo Greedharee Sing, Appellant, <i>versus</i> Kolahul Sing, Respondent	3,316 9 2 761 9 4	35,472 6 1 8,143 4 5	8,759 8 0 ..	26,712 14 1 8,143 4 5	The amount due from the Appellant is in course of recovery, that due from the Respondent is also being recovered by instalments under sanction of Government.
19	4th June, 1841	14th Jan., 1843	Ramcoomar Burmah, Appellant, <i>versus</i> Ranees Indranee, Respondent	760 17 0 715 3 4	8,811 15 2 8,282 14 9	*10,030 5 9 8,282 14 9	.. ..	* Inclusive of interest.
20	Ditto	Ditto	Ramcoomar Burmo, Respondent, <i>versus</i> Ranees Indranee, Appellant	322 17 6 302 4 0	3,856 3 5 3,500 3 0	3,856 3 5 3,500 3 0	.. ..

21	11th Aug. 1841	30th Mar., 1843	Shahid Imdad Ally and others, Appellants, awarded against all the Appellants, Ditto, ditto, except Ahmedoola, Ahmedoola, alone, Koothee Begum, Respondent... Maharaja Mitter Jeet Sing, ... <i>versus</i> Baboo Greedharree Sing, &c... Dhurum Doss Pawray, Appellant, <i>versus</i> Shama Soondry Daby, Respon- dent	981 15 1	9,053 5 3	9,053 5 3	..	..	In course of recovery.
				351 8 8	3,414 8 4	3,414 8 4	..	1,210 10 11	
				124 12 8	1,210 10 11	..	..	3,776 1 8	
				1,182 11 11	11,596 1 8	7,760 0 0	..	..
				7,289 19 7	70,926 9 4	70,926 9 4	..	..
22	11th Aug., 1842	30th Mar., 1843		3,772 2 11	36,650 2 4	36,650 2 4	..	..	A precept has been sent to the Zillah Judge for execution of the decree of the Privy Council.
				1,896 14 9	20,645 0 8	5,000 0 0	..	15,645 0 8	
23	13th Dec., 1843	28th Nov., 1844		1,746 5 1	18,994 13 2	..	..	18,994 13 2	
24	19th June, 1844	28th April, 1845	Maharaja Tezchunder Baha- door, Appellant, <i>versus</i> Sreekanth Ghose, Respondent... Shumsumissa Khanum, Appel- lant, <i>versus</i> Roy Jan Khanum, Respondent Chowdry Debeersaud and others, <i>versus</i> Chowdry Dowlut Sing, &c....	2,566 3 8	30,133 2 6	+30,238 2 6	..	..	+ Inclusive of interest.
				109 14 3	1,288 2 4	..	..	1,288 2 4	In course of recovery.
				3,070 12 2	26,624 15 0	..	..	26,624 15 0	Ditto.
25	3rd Sept., 1844	30th May, 1846		427 4 6	4,968 12 4	+5,041 14 9	..	..	+ Inclusive of interest.
				902 13 6	6,680 1 0	..	..	6,680 1 0	In course of recovery.
26	13th Jan., 1846	30th May, 1846		170 4 6	1,953 15 8	..	..	1,953 15 8	
				64,173 0	36,47,603 4 10	..	..	..
				1,425 7 4	Plus 178 2 5	..	..	..
				62,747 12 11	6,47,781 7 3	4,14,377 5 2	2,38,404 2 1	..	
			Less case No. 12.....	..	..	..	..	..

ABSTRACT.

Total Amount of Costs due to Government on account of Advances made by the Hon. Company in Privy Council Appeals in previous years.			Ditto in the year 1845-6.			Total.			DEDUCT			Balance.		
£	s. d.	A. P.	£	s. d.	A. P.	£	s. d.	A. P.	Realized in previous years.	Rs.	A. P.	Ditto in the year 1845-6.	Rs.	A. P.
55,501 0 4	575,074 4 0	..	7,246 12 7	71,807 3 3	..	62,747 12 11	647,781 7 3	..	345,736 5 0	68,641 0 2	414,377 5 2	68,641 0 2	414,377 5 2	233,404 2 1

FORT WILLIAM, The 14th December, 1846.

E. A. SAMUELLS, Superintendent and Remembrancer of Legal Affairs.

No	Zillah.	Date of Decree of Privy Council.	Date of Sudder Dewanny Adawlut's order for Execution.	Names of Parties.	Amount advanced by the Honourable Company, the same being made payable by the Appellants and Respondents respectively.			Realized in preceding Years.		
					£ s. d.	Rs	A. P.	Rs.	A. P.	
4	Midnapore..	April 16th, 1834	..	Sutro Ghun Sutputty, Appellant <i>versus</i> Sabitra Daye, Respondent	944 19 4 868 8 0	9,450 1 6 8,684 0 0		113 0 0 4 10 0		
10	Bhaugulpore	Dec. 22nd, 1836	..	Syed Shah Ausudoolla, Appellant <i>versus</i> Musst. Bebee Imamun, Respondent	1,643 0 9 1,458 17 5	16,431 0 0 14,582 0 0		25 0 0 ..		
13	Patna	July 12th, 1837	Feb. 23rd, 1839	Meer Golam Russool and others, Appellants <i>versus</i> Musst. Mungloo Meer and others, Respondents	2,140 10 8 240 8 4	26,459 7 4 2,972 13 10		25,398 10 6 ..		
14	Sarun	Dec. 11th, 1837	Feb. 23rd, 1839	Raja Deendyal Sing, &c., Appellants <i>versus</i> Raja Beer Kishen Sing, &c., Respondents	3,106 5 3 744 8 1	31,062 0 0 7,444 8 0		26,767 11 10 7,444 8 0		
15	Midnapore..	Jan. 3rd, 1840	Feb. 2nd, 1841	Mutty Lall Oopadhya, Appellant <i>versus</i> Juggornath Gurgo, Respondent	2,873 3 4 2,296 4 2	30,488 13 9 24,368 14 1		.. 24,368 14 1		
16	Behar	July 13th, 1840	Dec. 24th, 1841	Keerut Sing, Appellant <i>versus</i> Kolahul Sing, Respondent	2,996 4 2 596 17 6	31,630 12 8 6,300 5 5		.. 3,358 3 0		

Company in Cases appealed to Her Majesty's Privy Council.

Realized during the Official Year 1846-47.	Total Realized.	Balance outstanding on the 1st May, 1847.	Remarks.
Rs. A. P.	Rs. A. P.	Rs. A. P.	
..	113 0 0	9,337 1 6	There are two Mehals registered in the Midnapore Collector's Office, in the name of the Appellant, though stated in the Mofussil to be held by his brother, Bhoruttee Churn Sutputtee, but this it appears is only with a view of avoiding claims against the Estate of Appellant whose son is alive. Large properties also, formerly in the name of the Respondent, all appear to have been transferred to others, owing to Decrees passed in the Civil Courts, in cases with relatives of Respondent, which were probably collusive. The Collector has, however, been requested to direct the Government Vakeel to afford his assistance to the Collectorate Nazir in ferreting out the fraudulent transfers of the property which have doubtless taken place.
..	4 10 0	8,679 6 0	
..	25 0 0	16,406 0 0	
..	..	14,582 0 0	A list of the property which Shah Enyat Hossein pledged for his father, Shah Ausudoola, in 1818, together with a list of the property pledged by Feka Sing, have been forwarded to the Collector of Bhaugulpore, with instructions to make renewed inquiries into this matter, and to attach the property of Feka Sing, should it be found that it did not pass out of his hands by means of a Revenue Sale.
..	..	..	In regard to the recovery of the balance due from the Respondent, on an application made by the Government Pleader, the Judge of Bhaugulpore sent a Roobacarry to the Judge of Patna, requesting him to direct the Collector of that District to sell to Ma. Telwa, &c., the property of the Respondent. The Estate was accordingly advertised for sale by orders of the Judge of Patna; but under a petition from one Hyatooneesa, the same Judge, in his Roobacarry, dated the 20th September, 1845, prohibited the sale, and directed the Government Pleader to petition him, if he had any objections to urge against the claim of Hyatooneesa. A petition was accordingly drawn up and sent to the Government Pleader of Patna, on the 15th November, 1845.
2,316 9 1	27,715 3 7	..	* Inclusive of interest.
..	..	2,972 13 10	Certain lands are to be sold in Zillah Tirhoot, in satisfaction of a Decree held by Musst. Mungloo, from which it is probable the balance due from her may be speedily realized.
..	26,767 11 10	4,294 4 2	The balance due from the Appellant is being recovered by instalments under sanction of Government.
..	7,444 8 0	..	
..	..	30,488 13 9	The Collector of Midnapore states that there is no property to be found of the Appellant, as to what security was taken in the appeals and what property now liable, cannot be ascertained accurately except by examination of the Bonds or copies of them. Vide Collector's Letter, No. 121, dated 21st June, 1847. The Government Pleader has been requested to obtain copies of the Bonds from the Records of the Sudder Court for transmission to the Collector.
..	24,368 14 1	..	
..	..	31,630 12 8	The Nazir of the Behar Collectorate reports the Appellant, Keerut Sing, to have died and left no property. The balance due from the Respondent is being recovered by instalments under sanction of Government.
..	3,358 3 0	2,942 2 5	

No. 4.—Continued.—REGISTER of Sums advanced by the Honourable

No	Zillah.	Date of Decree of Privy Council.	Date of Sudder Dewanny Adawlut's order for Execution.	Names of Parties.	Amount advanced by the Honourable Company, the same being made payable by the Appellants and Respondents respectively.		Realized in preceding Years.
					£ s. d.	Rs. A. P.	Rs. A. P.
18	Patna	Feb. 25th, 1841	Dec. 24th, 1841	Baboo Gredharee Sing, Appellant <i>versus</i> Kolahul Sing, Respondent	3,316 9 2 761 9 4	35,472 6 1 8,143 4 5	.. 8,759 0 8
21	Patna	Aug. 11th, 1841	Mar. 30th, 1843	Sheick Imdad Ally and others, Appellants <i>versus</i> Kootbee Begum, Respondent Awarded against all the Appellants Ditto ditto except Ahmu-doolla Awarded against Ahmu-doolla alone Ditto Kootbee Begum	931 15 1 351 8 8 124 12 8 1,182 11 11	9,053 5 3 3,414 8 4 1,210 10 11 11,526 1 8	9,053 5 3 [3,414 8 4 1,210 10 11 7,750 0 0
23	Beerbhoom	Dec. 13th, 1843	Nov. 28th, 1844	Dhurm Doss Pauray, Appellant <i>versus</i> Shama Soondry Deba, Respondent	1,896 14 9 1,746 5 1	31,704 2 9 6,309 10 5	5,000 0 0 ..
24	Beerbhoom	June 19th, 1844	April 28th, 1845	Maha Raja Tej Chunder Bahadore, Appellant <i>versus</i> Sreekant Ghose, Respondent	2,566 3 8 109 14 3	30,133 2 6 1,288 2 4	30,238 2 6 ..
25	Mymunsing	Sept. 3rd, 1844	May 26th, 1846	Sumsunnissa Khanum, Appellant <i>versus</i> Roy Jaun Khanum, Respondent	3,070 12 2 427 4 6	26,624 15 0 4,968 12 4	.. 5,041 14 9
26	Moonghyr ..	May 13th, 1845	May 30th, 1846	Chowdry Debeeershad and others, Appellants <i>versus</i> Chowdry Dowlut Sing, and others, Respondents	902 13 6 170 4 6	6,660 1 0 1,953 15 8	....
12	..	1st March, 1837	..	Kristohunder Rae, &c., Appellants <i>versus</i> Mohonee Mohun Tagore, &c., Respondents	1,425 7 4..	....	....
Total.....					38,692 13 7	3,88,337 13 3	1,57,948 3 10

FORT WILLIAM,
The 3rd October, 1847.

East India Company in Cases appealed to Her Majesty's Privy Council.

Realized during the Official Year 1846-47.	Total Realized.	Balance outstanding on the 1st May, 1847.	Remarks.
Rs. A. P.	Rs. A. P.	Rs. A. P.	
15,000 0 0	15,000 0 9	20,472 5 4	The balance due from the Appellant is being recovered by annual instalments of 5,000 rupees.
..	*8,759 0 8	..	* Inclusive of interest.
..	9,053 5 3	..	The Security Guseytee Begum has pointed out property belonging to the Respondents, situated in Zillah Paniput, which the Court of Patna has directed the Court of Paniput to bring to sale under its Proceedings, dated 27th March, 1847.
..	3,414 8 4	..	
..	1,210 10 11	..	
..	7,750 0 0	3,776 1 8	
24,763 2 0	29,763 2 0	4,940 9 1	
6,667 5 0	*6,667 5 0	..	* Inclusive of interest.
..	30,238 2 6	..	The Collector of Beerbhoom has instructed the Government Pleader to petition the Judge for the sale of the Respondent's property, and he has also written to the Deputy Magistrate at Cutwa, to direct the village authorities to take charge of the property attached.
..	..	1,288 2 4	
26,624 15 0	26,624 15 0	..	
..	*5,041 14 9	..	* Inclusive of interest.
3,347 8 0	3,347 8 0	3,312 9 0	Necessary measures have been taken for recovering this balance through the Government Pleader at Bhaugulpore.
1,953 15 8	1,953 15 8	..	
..	..	..	Remitted under orders of Government, No. 1465, dated 7th July, 1847.
..	
80,673 7 6	2,38,621 11 4	1,55,123 1 9	

E. A. SAMUELLS,
Superintendent and Remembrancer of Legal Affairs.

No. 5.—Abstract of Schedules A, B, and C, for the years 1845-6 and 1846-7.

	Original Suits.						Appeals.				Remarks.
	Number pending on 30th April of each year.	Number instituted from 1st May to 30th April of following year.	Decided within the year.		Balance pending at the end of the year.	Number pending on the 30th April of each year.	Number instituted from 1st May to 30th April of following year.	Decided within the year.		Balance pending at the end of the year.	Number of cases in which Government lost twice.
			In favour of Government.	Against Government.				In favour of Government.	Against Government.		
1845-6	...	...	552	Total.	315	...	...	Total.	...	...	...
A	309	298	174	48	237	...	...	45	12	57	8
B	121	62	72	18	101	...	...	34	5	39	4
C	21	64	34	15	127	...	...	7	9	16	8
1846-7	...	...	607	51	225	58	42	23	8	31	4
A	309	298	174	48	237	...	...	45	12	57	8
B	121	62	72	18	101	...	...	34	5	39	4
C	21	64	34	15	127	...	...	7	9	16	8

A are Suits instituted to establish some substantial Right. Under A the suits have ten denominations.
 B are Suits instituted to obtain redress for Official Acts. Under B the suits have eight denominations.
 C are Suits in which Government is Plaintiff. Under C the suits have six denominations.

No. 6.—ABSTRACT STATEMENT of Decrees passed in favour of Government in the years 1845-6 and 1846-7.

	Total Number and Value of Cases decreed in favour of Government up to 30th April.		Remaining unrealized on 1st May.		Pending on the file on 1st May.	
	No.	Amount.	No.	Amount.	No.	Amount.
		Rupees.		Rupees.		Rupees.
Revenue Department, 1845-6....	302	249,885	150	151,906	110	126,953
Do. do. 1846-7....	„	265,996	„	192,756	„	191,631
Customs, Salt, & Opium, 1845-6....	92	555,336	88	471,727	70	347,921
Salt Department, 1846-7....	„	596,662	„	498,588	„	498,571
Opium Department, 1846-7....	„	16,607	„	12,377	„	12,377
Abkaree, or Liquor Sale } 1846-7....	„	382	„	382	„	382
Department						

Additional Observations on the means of maintaining Troops in Health.
By Assistant-Surgeon EDWARD BALFOUR, Madras Army.

[Read before the Statistical Section of the British Association at Swansea,
10th August, 1848.]

In a paper which was read before the Statistical Society by Mr. Hume, M.P., in 1845, I endeavoured to show that in every country the native races were more healthy than strangers; and that, consequently, when our soldiers left their native land to serve abroad, they quitted the climate most conducive to their health and longevity.

In a subsequent paper I endeavoured to establish the fact, that the chief cause of this increased mortality existed in the climates of particular localities, which could frequently be avoided by removing the troops to some healthier site, at a short distance: and the facts adduced in support of these views were deemed so conclusive that, in one colony at least, the mode of distributing the European troops was altered, and a change introduced in the class of troops employed. I was of opinion, indeed, that there were no doubts left as to the chief source of sickness, or the best means of preventing its occurrence, until a few days ago; when in a pamphlet by an eminent statist, Colonel Sykes, I observed the following passages: "Why is the health of the European troops so universally inferior to that of the Native troops serving with them, whose health, in fact, is superior, or at least equal, to that of European troops in their own lands? I will not say that the question is absolutely solved by the reply, 'Habits of life;' but I will say, reasoning from analogy, that the reply goes a great way to solve it." (Vital Statistics of the East India Armies in India, page 23.)

"The climate of India is less to blame than individuals; for, in case foreigners find the people of a country healthy they should, to a certain extent, conform to the habits of the natives to be healthy also." (Ibid., page 25.)

No data are given in the pamphlet to support the opinion that "habits of life," or "the quantity of spirits consumed," are the chief causes of disease in India, although it is an opinion opposed to many